Office of Sponsored Programs
Montana State University
309 Montana Hall
P.O. Box 172470
Bozeman, MT 59717-2470

OSP Information Sheet

Under the Uniform Guidance, the federally negotiated F&A rate for subcontractors must be honored. 10% de minimis rate is allowed for entities without a federally negotiated rate agreement. MSU's negotiated F&A rate must be accepted by all agencies unless restricted by statute, program or regulation. Refer to solicitation (RFP, RFQ, RFA, BAA)

Modified Total Direct Costs (MTDC) Base:
Total direct costs less: Individual equipment items > $5,000
Subcontract expenditures over $25,000
Student tuition remission (awards)
Participant support costs

Federal Maximums:
NSF: Max daily consulting rate: $634 as of 1/14
NIH: Max annual salary: $187,000 effective 1/8/17
EPA: Max hourly rate: $74.50 effective 5/31/11

Employee Benefit Estimates:
(Percentages Based on Campus Wide Averages)
37.0% Faculty & Professional
47.0% Classified
1.0% Students (when registered full-time)
9.0% Hourly (students part-time)
OSP Term Pool - 1%

Benefit estimates are for budgeting purposes. Actual benefit percent varies with each employee. Employees at less than 1.0 FTE will be higher than stated.
Contact OSP for additional information.

TRAVEL Information:

Lodging Allowances & Meal Per Diems:

<table>
<thead>
<tr>
<th>Lodging</th>
<th>In-State</th>
<th>Out-of-State</th>
<th>Foreign</th>
</tr>
</thead>
<tbody>
<tr>
<td>Meals</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Breakfast (12:01 am - 10:00 am)</td>
<td>$77.00</td>
<td>$91.00</td>
<td></td>
</tr>
<tr>
<td>Lunch (10:01 am - 3:00 pm)</td>
<td>$5.00</td>
<td>$11.00</td>
<td></td>
</tr>
<tr>
<td>Dinner (3:01 pm - 12:00 am)</td>
<td>$6.00</td>
<td>$12.00</td>
<td></td>
</tr>
<tr>
<td>Total meals/day</td>
<td>$23.00</td>
<td>$46.00</td>
<td>Variable Rates</td>
</tr>
</tbody>
</table>

Mileage Rates:
Car: $.535, $.505 after 1,000 mi./month, & 0.258/mi. w/o use justification; Personal Aircraft: $1.07/mi. (as of 1/1/17)

Lodging Exceptions:
Lodging without receipt = $12.00 per day

Actual costs allowed for lodging in high-cost cities and foreign travel rates are available on the web at: http://aoprals.state.gov/content.asp?content_id=184&menu_id=78

Dates of Assurances of Compliance:
Rehabilitation Act - 09/02/77
Title VI, Civil Rights - 01/06/65
Title IX, Sex Discrimination - 07/21/76
FIPS State Code - 30

Date of IDC (F&A) Rate Agreement - 9/17/15
Cognizant Agency: DHHS, Jeannette Lu, 90 7th Street, Suite 4-600, San Francisco, CA 94103
Phone: (415) 437-7820  E-mail: dcasf@psc.hhs.gov

MSU Federal-Wide Assurance Numbers:
Human Subjects: 00000165 (expires 2/13/20) IRB#00000799
Animal Welfare: A3627-01 AAALAC #713 (effective 07/15/97)
MSU Associated Research Level - Intensive
FICE Code: 002532
SAM Registration 3/6/02, expires 2/2/18

MSU Research Web Page: http://www.montana.edu/wwwvr/index.html
### Example 1 (without subcontract)

**MSU Budget Detail**

<table>
<thead>
<tr>
<th>Item</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salaries</td>
<td>$36,000</td>
</tr>
<tr>
<td>Benefits</td>
<td>$11,520</td>
</tr>
<tr>
<td>Travel</td>
<td>$6,000</td>
</tr>
<tr>
<td>Supplies</td>
<td>$2,700</td>
</tr>
<tr>
<td>Equipment</td>
<td>$12,000</td>
</tr>
</tbody>
</table>

**Subtotal** $68,220

**IDCs** $24,737

**Total** $92,957

### Example 2 (with subcontracts)

**MSU Budget Detail**

<table>
<thead>
<tr>
<th>Item</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salaries</td>
<td>$36,000</td>
</tr>
<tr>
<td>Benefits</td>
<td>$11,520</td>
</tr>
<tr>
<td>Subcontracts</td>
<td>$70,000</td>
</tr>
<tr>
<td>Supplies</td>
<td>$2,700</td>
</tr>
<tr>
<td>Travel</td>
<td>$12,000</td>
</tr>
<tr>
<td>Equipment</td>
<td>$6,000</td>
</tr>
</tbody>
</table>

**Subtotal** $138,220

**IDCs** $49,377

**Total** $187,597

(IDCs are calculated as total directs less equipment < 5000, 68220 - 12000 = 56220 * .44 = 24737)

### Example 3

**State of Montana (BOR Policy) allows 25% - unless Federal pass through then full federal negotiated rate applies**

**MSU Budget Detail**

<table>
<thead>
<tr>
<th>Item</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salaries</td>
<td>$35,000</td>
</tr>
<tr>
<td>Benefits</td>
<td>$11,200</td>
</tr>
<tr>
<td>Travel</td>
<td>$4,500</td>
</tr>
<tr>
<td>Supplies</td>
<td>$2,750</td>
</tr>
<tr>
<td>Subtotal</td>
<td>$53,450</td>
</tr>
</tbody>
</table>

**IDCs** $13,362

**Total** $66,812

(IDCs 138220-6000-20000 = 112220 * .44 = 49377)

### Cost Share/Match Calculation Example

Mt Board of Research & Commercialization requires 25% match of total funds requested

**MSU Cost Sharing Policy is available at:**

http://www.montana.edu/wwwvr/osp/Costsharingpolicy.html

**Requested from sponsor** $187,500.00

**25% match required** $62,500.00

**Total** $250,000.00

(250000 * .75 = 187500) (250000* .25 = 62500)

For specific budget questions contact your OSP Fiscal Manager at 994-2381.

Fiscal Manager department assignments are available at: